

**Illinois Department of Revenue
Regulations**

Title 86 Part 640 Section 640 Table of Contents
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TITLE 86: REVENUE

**PART 640
COUNTY WATER COMMISSION SERVICE OCCUPATION TAX**

Section	
640.101	Nature and Rate of the County Water Commission Service Occupation Tax
640.105	Exemptions from the County Water Commission Service Occupation Tax
640.110	Registration and Returns
640.115	Claims to Recover Erroneously Paid Tax
640.120	Jurisdictional Questions
640.125	Incorporation of Service Occupation Tax Regulations by Reference
640.130	Penalties, Interest and Procedures
640.135	Effective Date

AUTHORITY: Implementing Section 4(c) of the Water Commission Act of 1985 (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 254(c)) and authorized by Section 39b3 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1989, ch. 127, par. 39b3).

SOURCE: Adopted at 13 Ill. Reg. 9374, effective June 6, 1989; amended at 15 Ill. Reg. 5770, effective April 5, 1991.